

EXHIBIT A
BIG LOTS INC., ET AL. - CASE NO. 24-11967
SUMMARY OF HOURS BY PROFESSIONAL
FOR THE PERIOD JANUARY 1, 2025 TO JANUARY 31, 2025

Professional	Position	Billing Rate	Total Hours	Total Fees
Steven Simms	Senior Managing Director	1,525	6.0	\$9,150.00
Clifford Zucker	Senior Managing Director	1,445	4.8	\$6,936.00
Elizabeth Hu	Senior Managing Director	1,305	12.0	\$15,660.00
Megan Hyland	Managing Director	1,155	16.9	\$19,519.50
Thiago Nunes Rodrigues	Senior Director	1,020	10.8	\$11,016.00
Calvin Aas	Senior Consultant	760	39.8	\$30,248.00
Sophia Cassidy	Consultant	575	14.0	\$8,050.00
Marili Hellmund-Mora	Manager	355	2.6	\$923.00
GRAND TOTAL			106.9	\$101,502.50

EXHIBIT B
BIG LOTS INC., ET AL. - CASE NO. 24-11967
SUMMARY OF HOURS BY TASK
FOR THE PERIOD JANUARY 1, 2025 TO JANUARY 31, 2025

Task Code	Task Description	Total Hours	Total Fees
1	Current Operating Results & Events	9.2	\$6,922.50
2	Cash & Liquidity Analysis	51.5	48,197.00
5	Real Estate Issues	3.1	2,653.00
6	Asset Sales	3.7	5,051.00
11	Prepare for and Attendance at Court Hearings	5.7	6,910.50
13	Analysis of Other Miscellaneous Motions	4.3	6,187.50
14	Analysis of Claims/Liabilities Subject to Compromise	0.7	919.50
19	Case Management	0.4	522.00
21	General Meetings with Committee & Committee Counsel	4.3	5,513.50
24	Preparation of Fee Application	24.0	18,626.00
GRAND TOTAL		106.9	\$101,502.50

EXHIBIT C
BIG LOTS INC., ET AL. - CASE NO. 24-11967
DETAIL OF TIME ENTRIES
FOR THE PERIOD JANUARY 1, 2025 TO JANUARY 31, 2025

Task Category	Date	Professional	Hours	Activity
1	1/2/2025	Sophia Cassidy	0.4	Prepare daily email update on case news and docket filings for the FTI team.
1	1/3/2025	Sophia Cassidy	0.5	Prepare daily email update on case news and docket filings for the FTI team.
1	1/6/2025	Sophia Cassidy	0.2	Prepare daily email update on case news and docket filings for the FTI team.
1	1/7/2025	Sophia Cassidy	0.5	Prepare daily email update on case news and docket filings for the FTI team.
1	1/8/2025	Sophia Cassidy	0.3	Prepare daily email update on case news and docket filings for the FTI team.
1	1/9/2025	Sophia Cassidy	0.2	Prepare daily email update on case news and docket filings for the FTI team.
1	1/10/2025	Sophia Cassidy	0.3	Prepare daily email update on case news and docket filings for the FTI team.
1	1/13/2025	Sophia Cassidy	0.3	Prepare daily email update on case news and docket filings for the FTI team.
1	1/13/2025	Steven Simms	0.6	Correspond with creditors on case issues and updates.
1	1/14/2025	Sophia Cassidy	0.3	Prepare daily email update on case news and docket filings for the FTI team.
1	1/15/2025	Sophia Cassidy	0.2	Prepare daily email update on case news and docket filings for the FTI team.
1	1/16/2025	Sophia Cassidy	0.3	Prepare daily email update on case news and docket filings for the FTI team.
1	1/17/2025	Sophia Cassidy	0.5	Prepare daily email update on case news and docket filings for the FTI team.
1	1/20/2025	Sophia Cassidy	0.3	Prepare daily email update on case news and docket filings for the FTI team.
1	1/21/2025	Sophia Cassidy	0.2	Prepare daily email update on case news and docket filings for the FTI team.
1	1/22/2025	Sophia Cassidy	0.3	Prepare daily email update on case news and docket filings for the FTI team.
1	1/23/2025	Sophia Cassidy	0.3	Prepare daily email update on case news and docket filings for the FTI team.
1	1/27/2025	Calvin Aas	0.5	Prepare daily email update on case news and docket filings for the FTI team.
1	1/28/2025	Calvin Aas	0.6	Prepare daily email update on case news and docket filings for the FTI team.
1	1/29/2025	Calvin Aas	0.5	Prepare daily email update on case news and docket filings for the FTI team.
1	1/29/2025	Steven Simms	0.4	Correspond with Committee counsel on key case issues.
1	1/30/2025	Calvin Aas	0.5	Prepare daily email update on case news and docket filings for the FTI team.
1	1/30/2025	Elizabeth Hu	0.2	Follow up with Committee counsel and Debtors' advisors re: latest update on Visa/Mastercard fee claim.
1	1/31/2025	Calvin Aas	0.8	Prepare daily email update on case news and docket filings for the FTI team.
1 Total			9.2	
2	1/3/2025	Clifford Zucker	0.5	Review and analyze revised wind-down budget.
2	1/3/2025	Megan Hyland	0.8	Assess assumptions for weekly budget.
2	1/6/2025	Megan Hyland	0.2	Review budgets and related responses from the Debtors' financial advisors.

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Task Category	Date	Professional	Hours	Activity
2	1/6/2025	Megan Hyland	0.4	Follow up on outstanding diligence items re: latest budgets.
2	1/7/2025	Elizabeth Hu	0.3	Assess budget monitoring.
2	1/7/2025	Megan Hyland	0.3	Assess latest budgets and waterfall.
2	1/9/2025	Elizabeth Hu	0.6	Review store level build up of expenses.
2	1/9/2025	Megan Hyland	1.4	Assess rent and occupancy cost detail in the weekly budget.
2	1/9/2025	Megan Hyland	0.2	Prepare discussion topics for call with the Debtors' financial advisors re: liquidity and budgets.
2	1/10/2025	Elizabeth Hu	0.5	Participate on call with the Debtors' financial advisors re: budgets.
2	1/10/2025	Elizabeth Hu	0.2	Assess outbound freight estimate in the budget.
2	1/10/2025	Megan Hyland	0.5	Participate on call with the Debtors' financial advisors re: budgets.
2	1/10/2025	Megan Hyland	0.2	Prepare update for Committee counsel re: rent and occupancy costs in the weekly budget.
2	1/13/2025	Elizabeth Hu	0.3	Follow up on outbound freight inquiry.
2	1/13/2025	Steven Simms	0.4	Correspond with the FTI team on wind-down budget items.
2	1/16/2025	Calvin Aas	0.3	Review professional fee account funding.
2	1/16/2025	Sophia Cassidy	1.4	Update professional fee escrow analysis.
2	1/17/2025	Calvin Aas	0.4	Participate on call with the Debtors' financial advisors re: variance reporting of administrative and wind-down budgets.
2	1/17/2025	Calvin Aas	1.2	Prepare analysis of professional fee account funding forecast and actuals.
2	1/17/2025	Calvin Aas	0.3	Assess presentation to Committee re: filed budgets.
2	1/17/2025	Calvin Aas	1.3	Prepare update materials for Committee re: filed budgets.
2	1/17/2025	Calvin Aas	0.7	Review summaries of the administrative, wind-down, and store operations budgets, including budget to actual variances.
2	1/17/2025	Calvin Aas	0.3	Prepare cash roll forward analysis based on the Debtors' liquidity reporting.
2	1/17/2025	Calvin Aas	0.5	Review draft of Committee presentation materials re: budgets.
2	1/17/2025	Clifford Zucker	0.3	Review and analyze weekly variance reporting.
2	1/17/2025	Elizabeth Hu	0.4	Participate on call with the Debtors' financial advisors re: variance reporting of administrative and wind-down budgets.
2	1/17/2025	Elizabeth Hu	0.3	Review latest budget to actual results.
2	1/17/2025	Megan Hyland	0.4	Participate on call with the Debtors' financial advisors re: variance reporting of administrative and wind-down budgets.
2	1/17/2025	Megan Hyland	0.9	Assess cash flow update for the Committee.
2	1/17/2025	Sophia Cassidy	1.0	Prepare budget to actual summaries for weekly Committee presentation.
2	1/17/2025	Steven Simms	0.4	Correspond with the FTI team on wind-down budget issues.

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2	1/17/2025	Thiago Nunes Rodrigues	0.4	Participate on call with the Debtors' financial advisors re: variance reporting of administrative and wind-down budgets.
2	1/17/2025	Thiago Nunes Rodrigues	0.5	Review variance reporting of wind-down and administrative budgets to actuals.
2	1/20/2025	Calvin Aas	0.3	Prepare follow up email to Debtors' financial advisors re: liquidity reporting.
2	1/20/2025	Calvin Aas	1.5	Finalize and review initial draft of Committee presentation re: filed budgets.
2	1/20/2025	Thiago Nunes Rodrigues	0.7	Review and provide comments to presentation materials for the Committee re: wind-down update.
2	1/21/2025	Calvin Aas	1.1	Update Committee presentation re: filed budgets per comments from FTI team.
2	1/21/2025	Calvin Aas	0.9	Finalize Committee presentation re: filed budgets.
2	1/21/2025	Calvin Aas	0.2	Assess professional fee actuals to date.
2	1/21/2025	Calvin Aas	0.2	Prepare follow up correspondence to the Debtors' financial advisors re: liquidity reporting.
2	1/21/2025	Clifford Zucker	0.4	Review cash flow analysis update for the Committee.
2	1/21/2025	Elizabeth Hu	0.7	Review budget to actual reporting on administrative/wind-down budget and update for the Committee.
2	1/21/2025	Megan Hyland	0.2	Review cash flow update for the Committee.
2	1/21/2025	Thiago Nunes Rodrigues	0.4	Revise materials for the Committee re: wind-down update.
2	1/22/2025	Calvin Aas	0.5	Review the Debtors' professional fee reporting.
2	1/22/2025	Calvin Aas	0.1	Prepare follow up email to the Debtors' financial advisors re: liquidity reporting.
2	1/22/2025	Megan Hyland	0.2	Review and prepare update on disbursements.
2	1/23/2025	Calvin Aas	0.7	Update analysis of professional fees.
2	1/23/2025	Calvin Aas	0.6	Review the Debtors' liquidity reporting.
2	1/24/2025	Calvin Aas	0.4	Participate on call with the Debtors' financial advisors re: cash flows vs. budget.
2	1/24/2025	Calvin Aas	0.3	Prepare for call with the Debtors' financial advisors re: budgets.
2	1/24/2025	Calvin Aas	1.4	Prepare support for Committee presentation re: administrative and wind-down budgets.
2	1/24/2025	Calvin Aas	1.9	Prepare draft Committee presentation re: budgets.
2	1/24/2025	Elizabeth Hu	0.4	Participate on call with the Debtors' financial advisors re: cash flows vs. budget.
2	1/24/2025	Elizabeth Hu	0.2	Review liquidity variance report.
2	1/24/2025	Megan Hyland	0.4	Participate on call with the Debtors' financial advisors re: cash flows vs. budget.
2	1/24/2025	Thiago Nunes Rodrigues	0.4	Participate on call with the Debtors' financial advisors re: cash flows vs. budget.
2	1/26/2025	Calvin Aas	0.8	Update Committee presentation re: budgets.
2	1/27/2025	Calvin Aas	1.8	Update Committee presentation re: budgets.

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2	1/27/2025	Calvin Aas	1.0	Review final draft of Committee presentation re: budgets.
2	1/27/2025	Clifford Zucker	0.3	Review and analyze the liquidity update for the Committee.
2	1/27/2025	Elizabeth Hu	0.6	Review the budgets variance deck and provide comments to FTI team.
2	1/27/2025	Megan Hyland	0.5	Review and provide comments on budget to actual variance update for the Committee.
2	1/27/2025	Thiago Nunes Rodrigues	2.8	Prepare report for the Committee re: administrative and wind-down budgets variance.
2	1/28/2025	Calvin Aas	0.2	Assess actual professional fees reported by the Debtors.
2	1/31/2025	Calvin Aas	0.5	Participate on call with the Debtors' financial advisors re: liquidity update.
2	1/31/2025	Calvin Aas	1.8	Assess the Debtors' investment bankers fee calculations.
2	1/31/2025	Calvin Aas	0.7	Continue to assess the Debtors' investment banker fee calculations.
2	1/31/2025	Calvin Aas	0.5	Review the Debtors' budget to actual reporting.
2	1/31/2025	Calvin Aas	1.5	Prepare support for Committee presentation re: administrative and wind-down budgets.
2	1/31/2025	Calvin Aas	2.2	Prepare draft Committee presentation re: budgets.
2	1/31/2025	Elizabeth Hu	0.5	Participate on call with the Debtors' financial advisors re: liquidity update.
2	1/31/2025	Elizabeth Hu	0.1	Review and edit liquidity call summary notes for Committee counsel.
2	1/31/2025	Megan Hyland	0.5	Participate on call with the Debtors' financial advisors re: liquidity update.
2	1/31/2025	Megan Hyland	0.5	Assess liquidity and going out of business sales update.
2	1/31/2025	Thiago Nunes Rodrigues	0.5	Participate on call with the Debtors' financial advisors re: liquidity update.
2	1/31/2025	Thiago Nunes Rodrigues	0.4	Review the Debtors' investment banker transaction fee calculation as requested by Committee counsel.
2	1/31/2025	Thiago Nunes Rodrigues	0.9	Prepare Committee report re: weekly liquidity update.
2	1/31/2025	Thiago Nunes Rodrigues	0.3	Revise Committee report re: weekly liquidity update.
2	1/31/2025	Thiago Nunes Rodrigues	0.7	Prepare correspondence to Committee counsel with updates re: liquidity, stores, and headquarters sale.
2 Total			51.5	
5	1/3/2025	Sophia Cassidy	1.4	Update lease tracker with new docket filings.
5	1/9/2025	Thiago Nunes Rodrigues	0.5	Assess capacity expenses report provided by the Debtors.
5	1/15/2025	Elizabeth Hu	0.4	Assess landlord inquiry.
5	1/31/2025	Thiago Nunes Rodrigues	0.5	Assess stores that will extend going out of business sales and stores to be operated by Variety.
5	1/31/2025	Thiago Nunes Rodrigues	0.3	Update lease tracker for stores to be operated by Variety.
5 Total			3.1	

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6	1/2/2025	Steven Simms	0.4	Correspond with the FTI team re: sale order.
6	1/3/2025	Megan Hyland	0.2	Participate on call with the Debtors' financial advisors re: sale closing update.
6	1/6/2025	Clifford Zucker	0.4	Participate on call with Committee professionals to discuss update for Committee re: sale hearing.
6	1/6/2025	Elizabeth Hu	0.4	Participate on call with Committee professionals to discuss update for Committee re: sale hearing.
6	1/6/2025	Megan Hyland	0.4	Participate on call with Committee professionals to discuss update for Committee re: sale hearing.
6	1/16/2025	Megan Hyland	0.2	Review update on sale issues.
6	1/16/2025	Steven Simms	0.4	Correspond with the FTI team re: sale update and case key items.
6	1/21/2025	Clifford Zucker	0.3	Review and analyze headquarters sale terms.
6	1/21/2025	Thiago Nunes Rodrigues	0.3	Review offer for the Debtors' headquarters.
6	1/22/2025	Steven Simms	0.3	Correspond with the FTI team on sale issues.
6	1/24/2025	Steven Simms	0.4	Correspond with the FTI team on sale items.
6 Total			3.7	
11	1/2/2025	Elizabeth Hu	0.6	Listen to status conference re: sale order (partial).
11	1/2/2025	Megan Hyland	1.0	Listen to status conference re: sale order.
11	1/2/2025	Steven Simms	0.6	Listen to status conference re: sale order (partial).
11	1/21/2025	Elizabeth Hu	1.0	Listen to hearing re: payment of administrative obligations (partial).
11	1/21/2025	Megan Hyland	1.5	Listen to hearing re: payment of administrative obligations (partial).
11	1/21/2025	Thiago Nunes Rodrigues	1.0	Listen to hearing re: payment of administrative obligations (partial).
11 Total			5.7	
13	1/6/2025	Elizabeth Hu	0.3	Review motion to compel payment by Nexus.
13	1/13/2025	Steven Simms	0.6	Review items related to Nexus motion and fee.
13	1/14/2025	Clifford Zucker	0.5	Review comments to draft Nexus objection.
13	1/14/2025	Elizabeth Hu	0.3	Review draft objection to Nexus motion.
13	1/14/2025	Megan Hyland	0.2	Review objection to Nexus requests for payment.
13	1/14/2025	Steven Simms	0.6	Correspond with FTI team regarding draft Nexus objection.
13	1/15/2025	Elizabeth Hu	0.2	Review correspondence from Committee counsel re: Nexus motion.
13	1/15/2025	Steven Simms	0.6	Correspond with the FTI team on Nexus motion and other key case updates.
13	1/16/2025	Clifford Zucker	0.4	Correspond with Committee counsel and Committee re: Nexus motion and other case updates.

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13	1/21/2025	Clifford Zucker	0.3	Review correspondence with Committee counsel and Committee regarding administrative claim motion and other case updates.
13	1/22/2025	Clifford Zucker	0.3	Review and analyze the proposed creditor stipulation.
13 Total			4.3	
14	1/8/2025	Megan Hyland	0.4	Update administrative claims waterfall estimates.
14	1/27/2025	Steven Simms	0.3	Correspond with the FTI team on administrative claim items.
14 Total			0.7	
19	1/6/2025	Elizabeth Hu	0.4	Review near term workplan and next steps.
19 Total			0.4	
21	1/7/2025	Clifford Zucker	0.5	Participate on call with Committee re: sale hearing and go forward plan.
21	1/7/2025	Elizabeth Hu	0.5	Participate on call with Committee re: sale hearing and go forward plan.
21	1/7/2025	Elizabeth Hu	0.2	Participate on Committee professionals call to prepare for Committee call.
21	1/7/2025	Megan Hyland	0.5	Participate on call with Committee re: sale hearing and go forward plan.
21	1/7/2025	Megan Hyland	0.2	Participate on Committee professionals call to prepare for Committee call.
21	1/13/2025	Elizabeth Hu	0.2	Participate on weekly call with Committee professionals re: Nexus motion and other case updates.
21	1/13/2025	Megan Hyland	0.2	Participate on weekly call with Committee professionals re: Nexus motion and other case updates.
21	1/14/2025	Clifford Zucker	0.2	Participate on call with Committee professionals re: updates for Committee on case issues.
21	1/14/2025	Elizabeth Hu	0.2	Participate on call with Committee professionals re: updates for Committee on case issues.
21	1/14/2025	Megan Hyland	0.2	Participate on call with Committee professionals re: updates for Committee on case issues.
21	1/21/2025	Clifford Zucker	0.2	Participate on call with Committee professionals re: key case updates.
21	1/21/2025	Elizabeth Hu	0.2	Participate on call with Committee professionals re: key case updates.
21	1/21/2025	Megan Hyland	0.2	Participate on call with Committee professionals re: key case updates.
21	1/21/2025	Thiago Nunes Rodrigues	0.2	Participate on call with Committee professionals re: key case updates.
21	1/27/2025	Elizabeth Hu	0.2	Participate on weekly Committee professionals call to discuss case updates.
21	1/28/2025	Clifford Zucker	0.2	Participate on call with Committee counsel on case issues.
21	1/28/2025	Elizabeth Hu	0.2	Participate on call with Committee counsel on case issues.
21 Total			4.3	
24	1/6/2025	Marili Hellmund-Mora	0.9	Prepare the December fee application.
24	1/7/2025	Marili Hellmund-Mora	1.7	Incorporate updates to the December fee application.

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24	1/7/2025	Sophia Cassidy	1.9	Prepare December fee application.
24	1/8/2025	Calvin Aas	2.0	Prepare December fee application exhibits.
24	1/8/2025	Sophia Cassidy	2.5	Prepare the December fee application.
24	1/9/2025	Calvin Aas	2.2	Continue preparing December fee application exhibits.
24	1/10/2025	Calvin Aas	1.7	Finalize December fee application exhibits.
24	1/10/2025	Sophia Cassidy	0.7	Make additional edits to the December fee application.
24	1/13/2025	Megan Hyland	0.3	Review and provide comments to the December fee application.
24	1/15/2025	Megan Hyland	1.1	Review and revise December fee application for compliance with bankruptcy guidelines.
24	1/16/2025	Megan Hyland	0.8	Review and revise December fee application for compliance with bankruptcy guidelines.
24	1/17/2025	Elizabeth Hu	1.2	Review December fee application.
24	1/22/2025	Calvin Aas	0.3	Assess template for interim fee application.
24	1/22/2025	Calvin Aas	2.2	Prepare interim fee application exhibits.
24	1/22/2025	Calvin Aas	0.9	Prepare initial draft of interim fee application.
24	1/22/2025	Calvin Aas	1.5	Review interim fee application and exhibits.
24	1/22/2025	Megan Hyland	0.6	Review interim fee application.
24	1/27/2025	Megan Hyland	1.0	Review and revise interim fee application in compliance with bankruptcy guidelines.
24	1/28/2025	Elizabeth Hu	0.2	Review interim fee application draft.
24	1/28/2025	Megan Hyland	0.3	Finalize the interim fee application.
24 Total			24.0	
Grand Total			106.9	